

SENATE BILL 666

Q2
SB 470/11 – B&T

2lr2363
CF HB 136

By: **Carroll County Senators**
Introduced and read first time: February 3, 2012
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Carroll County – Property Tax Credit for Housing Units at Independent**
3 **Living Retirement Communities**

4 FOR the purpose of authorizing the governing body of Carroll County or of a municipal
5 corporation in Carroll County to grant, by law, a tax credit against the county or
6 municipal corporation property tax imposed on certain housing units at
7 independent living retirement communities; authorizing the governing body of
8 Carroll County or of a municipal corporation in Carroll County to provide, by
9 law, for certain provisions necessary to carry out the tax credit; specifying that
10 the full benefit of the tax credit be assigned to certain residents; providing for
11 the application of this Act; defining a certain term; and generally relating to a
12 property tax credit in Carroll County for certain housing units in certain
13 independent living retirement communities.

14 BY adding to
15 Article – Tax – Property
16 Section 9–308(f)
17 Annotated Code of Maryland
18 (2007 Replacement Volume and 2011 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
20 MARYLAND, That the Laws of Maryland read as follows:

21 **Article – Tax – Property**

22 9–308.

23 **(F) (1) (I) IN THIS SUBSECTION, “INDEPENDENT LIVING**
24 **RETIREMENT COMMUNITY” MEANS A CONTINUING CARE FACILITY FOR THE**
25 **AGED THAT:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 1. PROVIDES CONTINUING CARE AS DEFINED IN §
2 10-401 OF THE HUMAN SERVICES ARTICLE;

3 2. IS LICENSED AS A RELATED INSTITUTION UNDER
4 TITLE 19, SUBTITLE 3 OF THE HEALTH – GENERAL ARTICLE;

5 3. IS CERTIFIED BY THE DEPARTMENT OF AGING.

6 (II) “INDEPENDENT LIVING RETIREMENT COMMUNITY”
7 INCLUDES ANY COMMUNITY OR FACILITY THAT OFFERS A LIFE OCCUPANCY
8 AGREEMENT.

9 (2) THE GOVERNING BODY OF CARROLL COUNTY OR OF A
10 MUNICIPAL CORPORATION IN CARROLL COUNTY MAY GRANT, BY LAW, A TAX
11 CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX
12 IMPOSED ON THAT PORTION OF THE REAL PROPERTY OWNED BY AN
13 INDEPENDENT LIVING RETIREMENT COMMUNITY THAT IS USED AS HOUSING
14 UNITS.

15 (3) THE GOVERNING BODY OF CARROLL COUNTY OR OF A
16 MUNICIPAL CORPORATION IN CARROLL COUNTY MAY PROVIDE, BY LAW, FOR:

17 (I) THE AMOUNT AND DURATION OF THE TAX CREDIT
18 UNDER THIS SUBSECTION;

19 (II) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX
20 CREDIT UNDER THIS SUBSECTION;

21 (III) REGULATIONS AND PROCEDURES FOR THE
22 APPLICATION AND UNIFORM PROCESSING OF REQUESTS FOR THE TAX CREDIT
23 UNDER THIS SUBSECTION; AND

24 (IV) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE
25 TAX CREDIT UNDER THIS SUBSECTION.

26 (4) IF THE GOVERNING BODY OF CARROLL COUNTY OR OF A
27 MUNICIPAL CORPORATION IN CARROLL COUNTY AUTHORIZES A TAX CREDIT
28 UNDER THIS SUBSECTION, THE FULL BENEFIT OF THE TAX CREDIT SHALL BE
29 ASSIGNED TO RESIDENTS OF THE INDEPENDENT LIVING RETIREMENT
30 COMMUNITY.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2012, and shall be applicable to all taxable years beginning after June 30,
3 2012.